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CONCORD, N.H.

1953

Jan. 19

Oliver W. Marvin, Esq., Chairman
State Tax Commission
State House

Dear Sir:

From your letter of January 7, 1953 it appears that contractors who are working on the new airbase at Portsmouth and Newington have brought into these towns between April 1 and December 31 taxable machinery which was not taxed elsewhere in the State during the year. You inquired if the towns may tax such machinery, under the provisions of Revised Laws, chapter 74, section 5, as amended by laws of 1949, chapter 163, assuming that the same is kept and used on lands acquired by the United States for the construction of said airbase. Your inquiry is answered in the affirmative.

It appears that the federal government has acquired the land upon which the new base will be built without the consent of the State. See Revised Laws chapter 1, section 1. There remains, then, jurisdiction in the State to impose a non-discriminatory tax, which does not place a burden upon the federal government, upon private personal property held or used upon such land. Surplus Trading Co. v. Cook, 74 L. Ed., 1091, 1094-1095; James v. Dravo Contracting Co., 83 L. Ed. 155, 162, et seq.

Very truly yours,

Warren E. Waters
Assistant Attorney General

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